

Public Safety Services and Debt Service Fund



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Public Safety Services and Debt Service Fund



Description

The Public Safety Services & Debt Service Fund was established as a Special Revenue Fund for the purpose of tracking expenditures for public safety needs. The source of funding for the Public Safety Services & Debt Service Fund is Safety Sales Tax revenue, a half-cent sales tax resulting from the enactment of Proposition 172 in 1994. Debt service for the Fire and Lifeguard Facilities Fund is paid first from this fund and the remainder of the safety sales tax revenue is distributed equally between the Police and Fire-Rescue departments.

Public Safety Services and Debt Service Fund

Department Summary

| | FY2020 Actual | FY2021 Budget | FY2022 Proposed | FY2021-2022 Change |
|--------------------------------------|---------------------|---------------------|----------------------|-----------------------|
| FTE Positions | 0.00 | 0.00 | 0.00 | 0.00 |
| Personnel Expenditures | \$ - | \$ - | \$ - | - |
| Non-Personnel Expenditures | 9,968,759 | 8,200,931 | 10,213,816 | 2,012,885 |
| Total Department Expenditures | \$ 9,968,759 | \$ 8,200,931 | \$ 10,213,816 | \$ 2,012,885 |
| Total Department Revenue | \$ 9,777,311 | \$ 8,200,931 | \$ 10,213,816 | \$ 2,012,885 |

Public Safety Services & Debt Service Fund

Department Expenditures

| | FY2020 Actual | FY2021 Budget | FY2022 Proposed | FY2021-2022 Change |
|--|---------------------|---------------------|----------------------|-----------------------|
| Public Safety Services & Debt Service Fund | \$ 9,968,759 | \$ 8,200,931 | \$ 10,213,816 | \$ 2,012,885 |
| Total | \$ 9,968,759 | \$ 8,200,931 | \$ 10,213,816 | \$ 2,012,885 |

Significant Budget Adjustments

| | FTE | Expenditures | Revenue |
|---|-------------|---------------------|---------------------|
| Safety Sales Tax Allocation | 0.00 | \$ 2,012,885 | \$ 2,012,885 |
| Adjustment to reflect revised revenue and non-personnel expenditures associated with the Public Safety Services & Debt Services Fund. | | | |
| Total | 0.00 | \$ 2,012,885 | \$ 2,012,885 |

Expenditures by Category

| | FY2020 Actual | FY2021 Budget | FY2022 Proposed | FY2021-2022 Change |
|-------------------------------|---------------------|---------------------|----------------------|-----------------------|
| NON-PERSONNEL | | | | |
| Transfers Out | \$ 9,968,759 | \$ 8,200,931 | \$ 10,213,816 | \$ 2,012,885 |
| NON-PERSONNEL SUBTOTAL | 9,968,759 | 8,200,931 | 10,213,816 | 2,012,885 |
| Total | \$ 9,968,759 | \$ 8,200,931 | \$ 10,213,816 | \$ 2,012,885 |

Revenues by Category

| | FY2020 Actual | FY2021 Budget | FY2022 Proposed | FY2021-2022 Change |
|-----------------------------------|---------------------|---------------------|----------------------|-----------------------|
| Rev from Money and Prop Sales Tax | \$ 62,354 | \$ - | \$ - | - |
| | 9,714,957 | 8,200,931 | 10,213,816 | 2,012,885 |
| Total | \$ 9,777,311 | \$ 8,200,931 | \$ 10,213,816 | \$ 2,012,885 |

Public Safety Services and Debt Service Fund

Revenue and Expense Statement (Non-General Fund)

| Public Safety Services & Debt Service Fund | FY2020 Actual | FY2021* Budget | FY2022** Proposed |
|---|----------------------|---------------------|----------------------|
| BEGINNING BALANCE AND RESERVES | | | |
| Balance from Prior Year | \$ 800,089 | \$ 608,641 | \$ 608,641 |
| TOTAL BALANCE AND RESERVES | \$ 800,089 | \$ 608,641 | \$ 608,641 |
| REVENUE | | | |
| Revenue from Use of Money and Property | \$ 62,354 | \$ - | \$ - |
| Sales Tax | 9,714,957 | 8,200,931 | 10,213,816 |
| TOTAL REVENUE | \$ 9,777,311 | \$ 8,200,931 | \$ 10,213,816 |
| TOTAL BALANCE, RESERVES, AND REVENUE | \$ 10,577,400 | \$ 8,809,572 | \$ 10,822,457 |
| OPERATING EXPENSE | | | |
| Transfers Out | \$ 9,968,759 | \$ 8,200,931 | \$ 10,213,816 |
| TOTAL OPERATING EXPENSE | \$ 9,968,759 | \$ 8,200,931 | \$ 10,213,816 |
| TOTAL EXPENSE | \$ 9,968,759 | \$ 8,200,931 | \$ 10,213,816 |
| BALANCE | \$ 608,641 | \$ 608,641 | \$ 608,641 |
| TOTAL BALANCE, RESERVES, AND EXPENSE | \$ 10,577,400 | \$ 8,809,572 | \$ 10,822,457 |

* At the time of publication, audited financial statements for Fiscal Year 2021 were not available. Therefore, the Fiscal Year 2021 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2021 Adopted Budget, while the beginning Fiscal Year 2021 balance amount reflects the audited Fiscal Year 2020 ending balance.

** Fiscal Year 2022 Beginning Fund Balance reflect the projected Fiscal Year 2021 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2021.

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